



Rule Review

Section 121.24(D) of the Ohio Revised Code requires the Department of Taxation to create a plan for periodic review of its administrative rules at least once every five years. The department's rule review schedule is as follows:

Calendar Year	Rules
2009	Franchise, income, and municipal taxes
2010	Estate tax and commercial activity tax
2011	Sales and use tax
2012	Tangible personal property tax
2013	Administration, equalization and excise taxes
2014	Franchise, income and municipal taxes

Section 121.24(E) of the Ohio Revised Code requires the Department of Taxation to designate an individual or office that is responsible for providing information on its administrative rules. The Office of Chief Counsel is the department's designated office. Rules are reviewed to determine if they are still necessary, are to be amended, or are to be rescinded in Ohio Administrative Code Chapter 5703.

The following is a summary of the department's review of its franchise tax, income tax, and municipal tax rules in 2009. All rules were determined to be necessary.

Franchise tax rules:

Rule No.	Title
5703-5-01	Definitions applicable to rules 5703-5-01 to 5703-5-05 of the Administrative Code.
5703-5-02	Date as of which the value of a taxpayer's issued and outstanding shares of stock is determined.
5703-5-03	Date on which a taxpayer's taxable year begins and ends.
5703-5-04	Changes of a taxpayer's annual accounting period.
5703-5-05	Taxes excludable in computing the corporate franchise tax under the net worth basis.
5703-5-06	Combined reporting of the corporation franchise tax.
5703-5-07	Allowance for expenditures to remove architectural barriers in determining the value of issued and outstanding shares of stock on the net income basis of the corporation franchise tax.
5703-5-08	Books from which the value of issued and outstanding shares of stock is determined under the net worth basis of the corporation franchise tax.
5703-5-10	Corporate franchise tax; accounts maintained under Statement of Financial Accounting Standards No. 106.

Income tax rules:

Rule No.	Title
5703-7-01	Time for filing annual personal income tax return for person on a fiscal year basis.
5703-7-02	Applications for personal income tax refunds.
5703-7-03	Filing of partnership nonresident partners income tax returns.
5703-7-04	Option to filing of declaration of estimated income tax returns by farmers and fishermen.
5703-7-05	Income tax; extensions; penalties and interest.
5703-7-06	Personal income tax form required for withholding purposes.
5703-7-07	Requirements for requesting inspection of income tax returns.
5703-7-08	Deduction of disability and survivorship benefits.
5703-7-09	Taxpayers reporting of school district of residence.
5703-7-10	Withholding on supplemental compensation for Ohio individual income tax purposes.
5703-7-12	Release of information for the collection of overdue or overpaid child support.
5703-7-13	State income tax refund offsets to collect overdue child support from obligors and overpaid child support from recipients; portion of joint refund not belonging to obligor or recipient.
5703-7-15	Income tax; withholding; corporate officer liability.
5703-7-16	Personal income tax: determination of resident status.
5703-7-17	Credit against individual income tax if Ohio adjusted gross income less exemptions is ten thousand dollars or less.
5703-7-18	Nonresident "married filing jointly."

Municipal tax rules:

Rule No.	Title
5703-27-01	Providing municipal income tax information.